

# Miscellaneous Adjustments

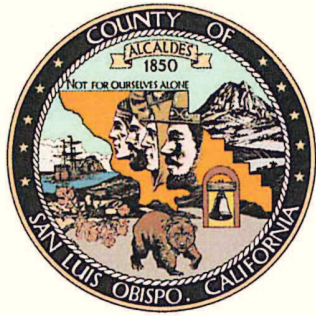
## *Department Memos*

Fiscal Year 2014-15

Third Quarter



County of San Luis Obispo



County of San Luis Obispo

## AIRPORTS

Kevin Bumen C.A.E., Director

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**To:** Board of Supervisors

**From:** Kevin Bumen, Director of Airports Department

**Date:** 04/14/2015

**Re:** Request the Board authorize a budget adjustment to increase expenditure 5500020-Capital Outlay by \$23,903 for project #330021-Oceano Layout Plan to correct budget to the actual grant award amount.

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### Recommendation

It is recommended the Board authorize a budget adjustment to increase expenditure 5500020-Capital Outlay by \$23,903; increase revenue 4250020-Federal Aid Construction in the amount of \$21,513; and increase 6000005-Operating Transfer In revenue by \$2,390 for project #330021-Oceano Layout Plan to correct budget to the actual grant award amount.

### Discussion

On October 8, 2013, the Board approved creation and budget adjustment of \$123,249 for capital improvement project #330021-Oceano Airport Layout Plan (ALP) Update. The ALP is a set of drawings that shows the near, intermediate, and long-term facilities planned for an airport. The ALP is critical to airport development, because airport projects must appear on the airport's ALP in order to qualify for FAA grant funding.

The approved appropriation and budget adjustment was mistakenly submitted and authorized for \$123,249, which is \$23,903 less than the project amount that was approved by the FAA. The FAA awarded a grant for 90% of the total project or \$132,437. Airport Operations is funding the local funding requirement of 10% or \$14,715.

The project is near completion, and The Department of Airports is requesting a budget correction to cover the remaining project costs.



#### Other Agency Involvement/Impact

The FAA approved a grant award for \$132,437, which is 90% of the project.

#### Financial Considerations

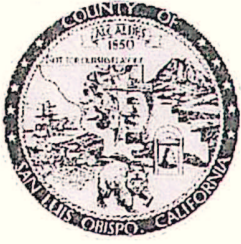
The original appropriation and BAR was authorized for less than actual awarded amount. Airports is proposing to increase the project budget by \$23,903 to correct the appropriation and funding. The correction is comprised of \$21,513 or 90% Federal Aid, and \$2,390 10% local Airport operations funds. If approved, the adjustment would only affect the Airport Enterprise Fund by \$2,390, and it would not have an impact to the General Fund.

<u>Funding Source</u>	<u>BOS approved 10/8/2013</u>	<u>Requested Correction</u>	<u>Actual Amount Approved by FAA</u>
FAA	\$110,924	\$21,513	\$132,437
Local	12,325	2,390	14,715
<b>Total</b>	<b>\$123,249</b>	<b>\$23,903</b>	<b>\$147,152</b>

#### Results

Authorization of a budget adjustment will allow the airport to pay for the remaining project expense, and it is necessary to complete the project.





# SAN LUIS OBISPO COUNTY DEPARTMENT OF PUBLIC WORKS

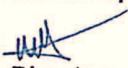
Wade Horton, Director

County Government Center, Room 206 • San Luis Obispo CA 93408 • (805) 781-5252

Fax (805) 781-1229

email address: [pwd@co.slo.ca.us](mailto:pwd@co.slo.ca.us)

**TO:** Honorable Board of Supervisors

**FROM:** Wade Horton   
Public Works Director

**DATE:** May 19, 2015

**SUBJECT:** Request to approve Budget Adjustment in Fund Center 245

## Recommendation

It is recommended that your Board approve a budget adjustment in the amount of \$1,978,806 to reallocate capital project budgets within Fund Center 245 – Road Fund.

## Discussion

The expenditures in the Road Fund include Road Maintenance – Fund Center 24502 and Capital Projects 24503. There is anticipated saving in specific capital projects that is requested to be reallocated to capital and major maintenance projects currently in design or construction, with additional funding needs. The specific project reallocation is as follows:

### WBS 300504 Asphalt Overlay FY 13/14:

There is anticipated savings in WBS 300504, in the amount of \$1,427,630. Reallocation is requested to WBS 300525 – ADA Ramps FY 14/15, in the amount of \$150,000 and Fund Center 24502 – Road Maintenance for the Micro-Surfacing project in Los Osos, in the amount of \$1,277,630.

### WBS 300397 La Panza Road Widening:

There is anticipated savings in WBS 300397 of \$192,643. Reallocation in the amount of \$151,176 is requested to WBS 300464 – Price Canyon Phase II for additional project development efforts.

### WBS 300142 Willow Road Interchange:

There is unused budget in WBS 300142, in the amount of \$200,000. Reallocation is requested to WBS 300129 – Willow Road Extension for the continued Oak Tree Mitigation & Planting efforts.

## Other Agency Involvement/Impact

The Department has worked with the Auditor Controller's office and the Administrative office regarding this BAR.

## Financial Considerations

This item will have no impact on the Road Fund's adopted level of General Fund support.

## Results

The Road Fund will have the necessary amount of funding in the appropriate capital & maintenance projects to accommodate expenditures through the fiscal year.





# San Luis Obispo City-County Library

P.O. Box 8107, San Luis Obispo, CA 93403-8107

995 Palm Street (805) 781-5991  
Library Administration (805) 781-5784

TO: Board of Supervisors

FROM: Christopher Barnickel – Library Director *CB*

DATE: May 19, 2015

SUBJECT: Request to: 1) appropriate the Library Public Facilities Fees (PFF) collected during FY 2014/2015 to make the annual loan payment to the General Government Building Reserve; and 2) increase the Designated Fund Balance – Library Cambria in the General Government Building Fund by the amount of the loan repayment, \$169,649.

## Recommendation

It is recommended that the Board:

- 1) Appropriate Library PFF collected during FY 2014/2015 to make the annual loan payment to the General Government Building Reserve.
- 2) Increase the Designated Fund Balance – Library Cambria in the General Government Building Fund by the amount of the loan repayment \$169,649. This requires a four-fifths vote.

## Discussion

In November, 2009 a loan for \$1,698,552 was made to the Library for the new Cambria Library Building project from the General Government Building Reserve. The understanding was that the Library PFF collected in subsequent years would be used to repay the loan and no new capital projects would be funded using PFF until the loan was repaid. The 2009/2010 Supplement Budget Document provides the summary of the loan transaction.

## Other Agency Involvement

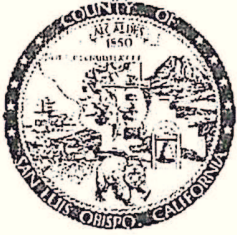
We have coordinated this request with the County Auditor/Controller Office.

## Financial Considerations

This is a routine annual transfer which provides payment to the General Government Building Reserve from the Library PFF. The outstanding loan balance after this payment is made will be \$853,013.

## **Results**

The Library PFF revenue of \$169,646 will be used to pay down the General Government Building Reserve loan to the new Cambria Library building project.



SAN LUIS OBISPO COUNTY  
**DEPARTMENT OF PUBLIC WORKS**


Wade Horton, Director

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email address: [pwd@co.slo.ca.us](mailto:pwd@co.slo.ca.us)

TO: Honorable Board of Supervisors

FROM: Wade Horton   
Public Works Director

DATE: May 19, 2015

SUBJECT: Request to approve Budget Adjustment in Fund Center 245 and  
Fund Center 248

Recommendation

It is recommended that your Board approve a budget adjustment in the amount of \$370,000 to transfer funds between Fund Center 245 – Road Fund Pavement Management Program and Fund Center 248 – Road Impact Fee Fund.

Discussion

In 2008 bonds were sold to fund the widening of Vineyard Drive Overpass. The debt service associated with the bond sale is approximately \$455,000 per year. Templeton Area Road Impact Fees are collected and utilized to repay this debt. In both fiscal year 2012-13, 2013-14 and 2014-15, revenue shortfalls have occurred and fewer collections were received in the Templeton Area Road Impact Fees than anticipated, resulting in a negative balance to the Templeton Area Fee Account. Listed below is the activity for FY 2014-15:

**Road Impact Fee Fund - Templeton Area Account**

Beginning Balance	7/1/2014	365.45
Revenues		84,744.00
Debt Service		(447,806.85)
<u>Traffic/Circulation Studies</u>		<u>(7,302.60)</u>
Ending Balance	6/30/2015	(370,000.00)

To reconcile this revenue shortfall a loan from the Road Fund to Road Impact Fee Fund, in the amount of \$370,000, is requested. This brings the total loaned to the Templeton Road Fee Area \$651,000. Future collections from Road Impact Fee Fund – Templeton Area Fee Account will repay the Road Fund.

It is necessary to move budget from the Road Fund – Pavement Management Program WBS 300519, Fund Center 24503 – Accounts 5500040 and 6000205 to the Road Impact Fee Fund – Templeton Fee Area, Fund Center 248 – Accounts 4350108 and 6010130.



#### **Other Agency Involvement/Impact**

The Department has worked with the Auditor Controller's office and the Administrative office regarding this BAR.

#### **Financial Considerations**

This item will have minimal impact on the Road Fund's – Pavement Management Program adopted level of General Fund support. The Road Impact Fee Fund will repay the loaned funds, with applicable interest, once the Templeton Area Fee Account exceeds the revenues needed to pay the annual debt service.

#### **Results**

The Road Impact Fee Fund will have the necessary amount of funding to accommodate debt service expenditures through the fiscal year.



# SAN LUIS OBISPO COUNTY HEALTH AGENCY

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2180 Johnson Avenue  
San Luis Obispo, California 93401-4535  
805-781-4719 • FAX 805-781-1273

**Jeff Hamm**  
*Health Agency Director*

**Michael R. Stevens**  
*Deputy Health Agency Director*

TO: Board of Supervisors

FROM: Jeff Hamm, Health Agency Director

DATE: April 14, 2015

SUBJECT: Request to approve a budget adjustment in the amount of \$162,835 to Fund Center 184 - Law Enforcement Medical Care (LEMC)

## **Recommendation**

It is recommended that the Board approve the third quarter budget adjustment in the amount of \$162,835 to Fund Center 184 – Law Enforcement Medical Care.

## **Discussion**

The Jail medical care program expects to receive \$32,075 from unanticipated Public Safety Realignment revenue, \$51,157 from additional Inter-departmental Health Billings, and requires \$79,603 of Public Health salary appropriation savings to cover increased LEMC salaries and benefits of \$64,258, pharmaceuticals of \$35,000, one-time AB 109 remodel expenditures of \$32,075, and health and mental health billings of \$31,502.

In November 2014, the Community Corrections Partnership (CCP) Executive Committee approved the FY 2014-15 LEMC Chart Storage and Break Area Remodel using one-time realignment monies in the amount of \$32,075. The remainder of the budget adjustment, \$130,760 is due to increased LEMC salaries and benefits and services and supplies increases which will be offset by increased health billings of \$51,157, leaving a balance of \$79,603 of appropriation transfer needed from Public Health salary savings. The \$79,603 cannot be absorbed with other savings within the LEMC fund center and the corresponding health billing charges to other fund centers is not included in this request.

Salary and benefits are expected to exceed budgeted appropriations for the current year due to fewer vacancies and the 2014-15 prevailing wage increase. Services and supplies will end the year higher than budgeted due to pharmaceutical costs from higher AIDS drug costs, significant value purchases for AB 109 one-time remodel project approved mid-year, and unplanned health and mental health billings for Medically Indigent Services Program and Mental Health staff coverage to LEMC.

## **Other Agency Involvement**

This request has been coordinated with the County Administrative Office and the Auditor-Controller's Office. The CCP Executive subcommittee approved the additional one-time AB 109 monies to fund

center 184 at their November 2014 meeting.

## **Financial Considerations**

A Budget Adjustment Request (BAR) is being submitted in the amount of \$162,835 to increase appropriations to the regular hours – permanent, pharmaceuticals, significant value purchase, and inter-departmental health and mental health billings accounts for AB 109 remodel and additional salaries, pharmaceuticals, and inter-departmental billings to LEMC. The source of the funds will come from unanticipated AB 109 Public Safety Realignment Revenue of \$32,075, increased health billings of \$51,157, and appropriations transfer from Public Health-CCS salary savings in the amount of \$79,603. The table below provides the detail.

<b>Fund Center</b>	<b>Commitment Item</b>	<b>Commitment Item Description</b>	<b>Amount</b>	<b>Comments</b>
<i>Financing Sources</i>				
18401	4200351	State Aid-Realignment-Local Cm	32,075	One-time AB 109 LEMC remodel costs approved by Executive CCP in November 2014
18401	5900110	IFEO-IS-Health Billing	51,157	Increased billings for CCS, JSC, and MH coverage
16012	5001210	Regular Hours-Permanent	79,603	Public Health-Childrens Medical Services salary appropriation savings
<i>Total Financing Sources</i>			162,835	
<i>Financing Uses</i>				
18401	5001210	Regular Hours-Permanent	64,258	Increased salaries and benefits costs
18401	5050330	Pharmaceuticals	35,000	Increased pharmaceutical costs
18401	5050415	Significant Value Purchase	32,075	One-time AB 109 LEMC remodel costs approved by Executive CCP in November 2014
18401	5100110	IDC-IS-Health Billing	8,857	MISP assigned staff providing increased LEMC services
18401	5100250	IDC-IS-Mental Health	22,645	Behavioral Health assigned staff providing temporary LEMC-Jail coverage
<i>Total Financing Uses</i>			162,835	

## **Results**

Approving the budget adjustment will increase appropriations in fund center 184 and allow for payment of services performed.





# SAN LUIS OBISPO COUNTY HEALTH AGENCY

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2180 Johnson Avenue  
San Luis Obispo, California 93401-4535  
805-781-4719 • FAX 805-781-1273

*Jeff Hamm*  
*Health Agency Director*

*Michael R. Stevens*  
*Deputy Health Agency Director*

TO: Board of Supervisors

FROM: Jeff Hamm, Health Agency Director

DATE: April 14, 2015

SUBJECT: Request to approve a budget adjustment in the amount of \$57,000 to Fund Center 351 – Emergency Medical Services (EMS)

## **Recommendation**

It is recommended that the Board approve the third quarter budget adjustment in the amount of \$57,000 to Fund Center 351 – Emergency Medical Services (EMS).

## **Discussion**

Fund Center 351 – EMS is a special revenue fund and does not require General Fund support. Revenue received is distributed to local physicians and hospitals to reimburse them for losses incurred by providing uncompensated medical care, excluding a carve out for the County's Emergency Medical System and administration. EMS penalty assessment revenue is expected to exceed budgeted levels by \$57,000 at year-end due to higher amount of Court collections. Appropriations will need to be increased by \$57,000 to distribute the unanticipated penalty assessment revenue.

## **Other Agency Involvement**

This request has been coordinated with the County Administrative Office and the Auditor-Controller's Office.

## **Financial Considerations**

A Budget Adjustment Request (BAR) is being submitted in the amount of \$57,000 to increase appropriations to the professional and special services and inter-departmental Public Health accounts to distribute revenue received for local physicians, hospitals, County's Emergency Medical System, and administration. This is a pass thru fund, revenues are equal to expenditures. The source of the funds will come from unanticipated EMS penalty assessment revenue. The table below provides the detail.

Fund Center	Commitment Item	Commitment Item Description	Amount	Comments
<i>Financing Sources</i>				
351	4100150	Penalty Assessment-Emergency Medical Services	28,500	Increased EMSF penalty assessment revenue
351	4100152	Penalty Assessment-SB 1773 Richie's Fund	28,500	Increased EMSF penalty assessment revenue
<i>Total Financing Sources</i>			57,000	
<i>Financing Uses</i>				
351	5050340	Professional and Special Services	45,918	Increased hospital, physician, and pediatric distributions
351	5109040	IDC-JE-Public Health	11,082	Increased administration and EMSA distribution
<i>Total Financing Uses</i>			57,000	

## **Results**

Approving the budget adjustment will increase appropriations in FC 351 and allow for distributions to local physicians and hospitals.



# DEPARTMENT OF SOCIAL SERVICES

3433 South Higuera Street, Post Office Box 8119  
San Luis Obispo, California 93403-8119

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**TO:** Honorable Board of Supervisors

**FROM:** Leland W. Collins  
Social Services Director

**DATE:** May 19, 2015

**SUBJECT:** Request to approve Budget Adjustment in Fund Center 181

## **Recommendation**

It is recommended that your Board approve a budget adjustment in the amount of \$375,500 to increase expenditures and revenues in Fund Center 181 – Foster Care and Adoptions Assistance.

## **Discussion**

The expenditures in this fund center include Foster Care, Adoption, and other programs. The Department is including a budget adjustment with the third quarter report to increase expenditure appropriation and associated revenues. Due to the strong possibility of some larger aid type line items exceeding their budget, this fund center may exceed budgeted expenditures by approximately \$375,500.

The expenditures have a mix of funding sources (Federal, State, Realignment, Other) which depend on the aid types and their specific sharing ratios. Due to the expenditure types that are exceeding budget, it is projected that the county's share of costs may increase by about \$252,242. The Department is requesting to utilize funds from the Social Services Realignment trust in order to prevent the need to draw from county fund contingencies. In addition to the funding from the trust, revenue of \$123,258 will be added with this budget adjustment. The \$123,258 is the net amount of \$335,000 more State Realignment 2011, \$65,000 more Federal revenue, and \$276,742 less Other Reimbursements revenue.

## **Other Agency Involvement/Impact**

The Department has worked with the Auditor Controller's office and the Administrative office regarding this BAR.

## **Financial Considerations**

This item will have no impact on the Department's adopted level of General Fund support.

## **Results**

The Department will have the necessary amount of funding in the appropriate accounts to accommodate expenditures through the fiscal year.





# ***DEPARTMENT OF SOCIAL SERVICES***

*3433 South Higuera Street, Post Office Box 8119  
San Luis Obispo, California 93403-8119*

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**TO:** Honorable Board of Supervisors

**FROM:** Leland W. Collins  
Social Services Director

**DATE:** May 19, 2015

**SUBJECT:** Request to approve Budget Adjustment in Fund Center 180

## **Recommendation**

It is recommended that your Board approve a budget adjustment in the amount of \$480,560 to move existing appropriation between accounts, to amend the Fixed Assets list and to transfer funding from the Social Services Realignment Trust.

## **Discussion**

The Department is including a budget adjustment with the third quarter report to transfer existing budget appropriation of \$480,560 to various accounts as needed. In addition, the Department is requesting to amend the Fixed Asset list to add a security video recording equipment system in the amount of \$13,500. This was budgeted in the "significant value purchase" account and the appropriation will be moved from to the Capital Outlay account. This equipment is now being classified as a fixed asset since it is considered to be part of a complete system. This equipment is for our Higuera building in order to comply with MEDS security and protect cargo for computer equipment. Lastly, included in this adjustment is a request to replace \$40,000 of WIA federal revenue with realignment growth monies to be transferred from our DSS realignment (1991) trust. This is due to a finding during our EDD monitoring in which we must reverse these costs and pay with non-federal funding.

## **Other Agency Involvement/Impact**

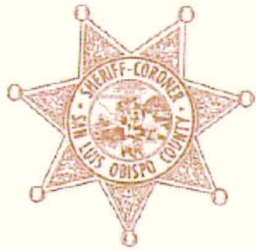
The Department has worked with the Auditor Controller's office and the Administrative office regarding this BAR.

## **Financial Considerations**

This item will have no impact on the Department's adopted level of General Fund support.

## **Results**

The Department will have the necessary amount of funding in the appropriate accounts to accommodate expenditures through the fiscal year.



**Ian S. Parkinson**  
Sheriff - Coroner

## San Luis Obispo County Sheriff's Office

1585 Kansas Avenue • San Luis Obispo • California • 93405  
[www.slosheriff.org](http://www.slosheriff.org)

TO: The Board of Supervisors  
FROM: Ian Parkinson, Sheriff-Coroner  
DATE: May 19, 2015  
SUBJECT: FC 136 – Sheriff-Coroner, Third Quarter Adjustments

### Summary:

The Sheriff requests that the Board approve a budget adjustment in FC 136 – Sheriff-Coroner in the amount of \$130,503 to recognize unanticipated revenue from State and Federal grants and the sale of equipment.

### Discussion:

As part of the FY 2015-16 Third Quarter report, the Sheriff's Office requests the following budget adjustments:

1. A request to accept additional revenue from the Federal Stonegarden Narcotics Interdiction Grant in the amount of \$74,500 to offset additional overtime cost.
2. A request to accept unanticipated revenue from California Peace Officer Standards and Training (POST) funding in the amount of \$34,000 and to purchase 13 Tasers that are in need of upgrades. The current Taser X26 that the Sheriff's Office has is an analog device which has been replaced by the new X26P, a digital device. TASER International is recommending that agencies transition from the X26 analog device to the X26P digital device. The life of the analog device is approximately five years, and TASER International will no longer service the analog X26 starting in 2018. The majority of the Sheriff's Office analog X26's are on the last year of the recommended five year window.
3. A request to accept proceeds from the sale of panga boat engines in the amount of \$22,003 to fund equipment under the threshold of fixed assets and required training for the Sheriff's Stonegarden-funded boat.



# County of San Luis Obispo

COUNTY GOVERNMENT CENTER, RM. D430 • SAN LUIS OBISPO, CALIFORNIA 93408 • (805) 781-5011



**TO:** Board of Supervisors

**FROM:** Administrative Office / Geoff O'Quest

781-5011

**DATE:** 5/19/2015

**SUBJECT:** Request to approve a budget adjustment from General Fund contingencies in the amount of \$250,000 in Fund Center 135 – Public Defender for unbudgeted expenditures. All Districts.

## **RECOMMENDATION**

It is recommended that the Board authorize a budget adjustment from General Fund Contingencies in the amount of \$250,000 in Fund Center (FC) 135 – Public Defender for unbudgeted expenditures related to complex murder trials and a major financial fraud case.

## **DISCUSSION**

At the end of the Third Quarter, Public Defender is projected to exceed its budgeted level of expenditures by approximately \$250,000. This is due in large part to the impact of complex cases, including murder cases and a major financial fraud case. As in past years, expenditures for extraordinary cases have not been included in the adopted budget. A budget adjustment in the amount of \$250,000 is requested from General Fund contingencies to offset these costs.

## **OTHER AGENCY INVOLVEMENT/IMPACT**

This request has been coordinated with the Auditor-Controller's Office.

## **FINANCIAL CONSIDERATIONS**

This request will increase the General Fund expenditure appropriation in FC 135 – Public Defender in the amount of \$250,000 and reduce General Fund contingencies by a corresponding amount. Any unspent General Fund expense appropriation available at the end of the year will be carried over into the following fiscal year.

## **RESULTS**

Approval of this request will help ensure the Public Defender budget has sufficient expense appropriate available through the end of the fiscal year.





## SAN LUIS OBISPO COUNTY HEALTH AGENCY

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2180 Johnson Avenue  
San Luis Obispo, California 93401-4535  
805-781-4719 • FAX 805-781-1273

**Jeff Hamm**  
*Health Agency Director*

**Michael R. Stevens**  
*Deputy Health Agency Director*

TO: Board of Supervisors

FROM: Jeff Hamm, Health Agency Director

DATE: April 14<sup>th</sup>, 2015

SUBJECT: Request to amend the fixed asset list for Fund Center 160 – Public Health to purchase a cargo trailer in the amount of \$14,000.

### Recommendation

It is recommended that the Board amend the fixed asset list for Fund Center 160 – Public Health to purchase a cargo trailer for the Emergency Preparedness Program in the amount of \$14,000.

### Discussion

Unspent program funds in Public Health's Emergency Preparedness Program, the result of current staff vacancies, can be used for other emergency preparedness purchases with the State's approval. The State Department of Public Health has approved the redirection of funds from salaries to purchase a cargo trailer to store and transport emergency supplies for contingency operations in the event of an emergency.

### Other Agency Involvement/Impact

The request has been coordinated with the County Administrative Office and the Auditor/Controller's Office.

### Financial Consideration

As noted above, \$14,000 in salary savings will be used to fund the purchase of this cargo trailer.

### Results

Amending the fixed asset list will allow the purchase of the cargo trailer to store and transport supplies for contingency operations in the event of an emergency.